

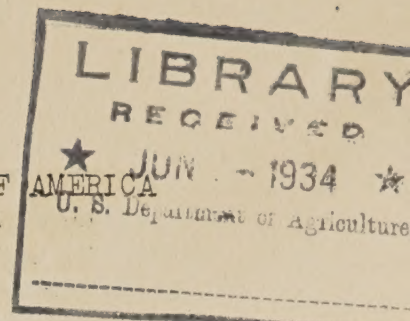
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BY THE SECRETARY OF AGRICULTURE OF THE UNITED STATES OF AMERICA

A PROCLAMATION



WHEREAS, by subsection (d) of Section 15 of the Act of Congress, approved May 12, 1933, as amended, known as the Agricultural Adjustment Act, it is provided that the Secretary of Agriculture shall "ascertain from time to time whether the payment of the processing tax upon any basic agricultural commodity is causing or will cause to the processors thereof disadvantages in competition from competing commodities by reason of excessive shifts in consumption between such commodities or products thereof. If the Secretary of Agriculture finds, after investigation and due notice and opportunity for hearing to interested parties, that such disadvantages in competition exist, or will exist, he shall proclaim such finding. The Secretary shall specify in this proclamation the competing commodity and the compensating rate of tax on the processing thereof necessary to prevent such disadvantages in competition. Thereafter there shall be levied, assessed, and collected upon the first domestic processing of such competing commodity a tax, to be paid by the processor, at the rate specified, until such rate is altered pursuant to a further finding under this section, or the tax or rate thereof on the basic agricultural commodity is altered or terminated. In no case shall the tax imposed upon such competing commodity exceed that imposed per equivalent unit, as determined by the Secretary, upon the basic agricultural commodity." And

WHEREAS, by subsection (c) of Section 10 of said Act, the Secretary of Agriculture is authorized, "with the approval of the President, to make such regulations with the force and effect of law as may be necessary to carry out the powers vested in him by this title, including regulations establishing conversion factors for any commodity and article processed therefrom to determine the amount of tax imposed or refunds to be made with respect thereto. Any violation of any regulation shall be subject to such penalty, not in excess of \$100, as may be provided therein." And

WHEREAS, Henry A. Wallace, Secretary of Agriculture of the United States of America, acting under and pursuant to the authority contained in said Act, on December 1, 1933, made the following Proclamation:

"I, H. A. WALLACE, Secretary of Agriculture of the United States of America, acting under and pursuant to an Act of Congress, known as the Agricultural Adjustment Act, approved May 12, 1933, as amended, after investigation and due notice and opportunity for hearing to interested parties, and due consideration having been given to all of the facts, hereby find, and do hereby proclaim, that the payment of the processing tax upon cotton is causing, and will cause, to the processors thereof disadvantages in competition from paper, by reason of excessive shifts in consumption between such commodities or products thereof. I do accordingly hereby specify that the compensating rate of tax on the processing of

paper, necessary to prevent such disadvantages in competition, is 2.04 cents per pound weight of paper, on the first domestic processing of paper into multi-wall paper bags; 3.36 cents per pound weight of paper, on the first domestic processing of coated paper into coated paper bags; 2.14 cents per pound weight of open-mesh paper fabric, on the first domestic processing of open-mesh paper fabric into open-mesh paper bags; 0.715 cents per pound weight of paper, on the first domestic processing of paper into paper towels; 4.06 cents per pound weight of paper, on the first domestic processing of paper into gummed paper tape. Hereafter there shall be levied, assessed, and collected, upon the first domestic processing of paper into multi-wall paper bags, coated paper into coated paper bags, open-mesh paper fabric into open-mesh paper bags, paper into paper towels, or paper into gummed paper tape, as aforesaid, a tax, to be paid by the processor thereof, at the rates hereinabove specified, until such rates are altered pursuant to a further finding under Section 15 (d) of said Act, or the tax or the rate thereof on cotton is altered or terminated." And

WHEREAS, said Proclamation specifies, with respect to the processing of paper into gummed paper tape, that the compensating rate of tax necessary to prevent the disadvantages in competition set out therein is "4.06 cents per pound weight of paper, on the first domestic processing of paper into gummed paper tape." And

WHEREAS, Henry A. Wallace, Secretary of Agriculture of the United States of America, acting under and pursuant to the authority contained in said Act, on December 1, 1933, made Paper Regulations, Series 1, approved by the President on December 5, 1933, in which gummed paper tape is defined as follows: "Gummed paper tape is paper, one surface of which is covered with gum or other adhesive material, processed for distribution in ribbon form, and less than two inches in width." And

WHEREAS, with respect to the processing of paper into gummed paper tape, it appears that no factual basis existed as of December 1, 1933, for finding the disadvantages in competition set out in said Proclamation, other than with respect to the processing of paper into gummed paper tape of the kind commonly known as parcel (or package) sealing tape, one surface of which is covered with gum or other adhesive material; made from paper of more than 25 pounds weight basis and not more than 80 pounds weight basis (25 inches x 36 inches -- 480 sheets to the ream before gumming); having a tensile strength of more than 25 pounds pull to the finished width; processed for ultimate distribution in ribbon form, more than one-half inch but less than 2 inches in width, in rolls from 2 inches to 9 inches in diameter, including cores; with perforations or couponings, if any, not less than 12 inches apart, and that as to gummed paper tape other than parcel (or package) sealing tape, as hereinabove described, the findings proclaimed and the compensating rate of tax specified in said Proclamation are void. And

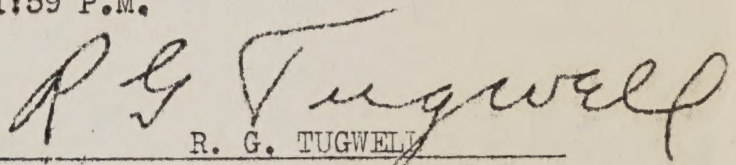
WHEREAS, with respect to the processing of paper into gummed paper tape, the compensating rate of tax, as of December 1, 1933, on the processing of paper necessary to prevent the disadvantages in competition found in said Proclamation, is a rate of tax on the processing of paper into gummed paper tape of the kind commonly known as parcel (or package) sealing tape as hereinabove described and not otherwise.

NOW, THEREFORE, be it known that I, R. G. Tugwell, Acting Secretary of Agriculture of the United States of America, by virtue of the authority vested in me by the Agricultural Adjustment Act, as above set out, do hereby proclaim, find, and specify that, as of December 1, 1933, with respect to the processing of paper into gummed paper tape, the compensating rate of tax on the processing of paper necessary to prevent the disadvantages in competition set out in the Proclamation of December 1, 1933, is 4.06 cents per pound weight of paper on the first domestic processing of paper into gummed paper tape, which said tape is hereby defined as follows:

"Gummed paper tape is paper tape, commonly known as parcel (or package) sealing tape, one surface of which is covered with gum or other adhesive material; made from paper of more than 25 pounds weight basis and not more than 80 pounds weight basis (25 inches x 36 inches -- 480 sheets to the ream before gumming); having a tensile strength of more than 25 pounds pull to the finished width; processed for ultimate distribution in ribbon form, more than one-half inch but less than 2 inches in width, in rolls from 2 inches to 9 inches in diameter, including cores; with perforations or couponings, if any, not less than 12 inches apart."

Other than as hereinabove set out, this Proclamation does not void, correct, change, or alter the findings and specifications of the Proclamation of December 1, 1933.

In witness whereof I have hereunto set my hand and caused the official seal of the Department of Agriculture to be affixed in the City of Washington this 31st day of May, 1934, at 11:59 P.M.


R. G. TUGWELL
Acting Secretary of Agriculture.

